



Department of Veterans Affairs

Financial Policy

Volume II

Appropriations, Funds, and Related Information

Chapter 2

VA's Budget Cycle and Fund Symbols

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0201 Overview

This chapter establishes the Department of Veterans Affairs' (VA) financial policies for the budget cycle.

Key points covered in this chapter:

- An approved budget results in an appropriation to carry out VA programs;
- An appropriation represents legal authority, granted by Congress and signed into law by the President, for VA to incur obligations and make disbursements of funds in accordance with the appropriation act;
- VA's budget cycle includes budget formulation, transmittal, congressional action, budget execution, and audit/review;
- VA will formulate, submit and execute the budget in accordance with Office of Management and Budget (OMB) Circular A-11, Preparation, Submission, and Execution of the Budget;
- VA will ensure that obligations and expenditures stay within authorized budget limits; and
- VA will comply with the Antideficiency Act (ADA), 31 U.S.C. § 1341, Limitations on expending.

0202 Revisions

The full history of revisions to this policy can be found in Appendix A: History of Revisions.

Section	Revision	Office	Reason for Change	Effective Date
Appendix C: VA Funds and Availability by Administration	Updated Appendix C	OFP (047G)	Revised listing of VA Funds in accordance with FAST Book and GTAS	August 2022
Various	Reformatted to new policy format and completed five-year update	OFP (047G)	Reorganized chapter layout	May 2022
0203 Definitions	Updated definitions - added, removed, and reworded definitions as needed	OFP (047G)	To ensure definitions are consistent with those in other policies	May 2022

Section	Revision	Office	Reason for Change	Effective Date
0204 Roles and Responsibilities	Updated roles and responsibilities – added, revised duties based on SME feedback	OFP (047G)	To ensure roles and responsibilities reflect current duties	May 2022
0205 Policies	Reorganized and revised policy statements for clarity and to address deficiencies	OFP (047G)	To ensure policy statements are clear and accurate based on current authoritative guidance	May 2022
0206 Authorities and References	Updated authorities and references	OFP (047G)	To ensure policy guidance aligns with current authoritative documents and sources	May 2022
Appendix C: VA Funds and Availability by Administration	Updated Appendix C	OFP (047G)	Revised listing of VA Funds in accordance with FAST Book and GTAS	May 2022
Appendix D: TAS/TAFS Requests Review Process	Added Appendix D	OFP (047G)	To provide guidance on establishment of TAS/TAFS	December 2021

0203 Definitions

Allotment – Subdivisions of apportionments that are made by the heads of agencies.

Allowances and allocations – Subdivisions of sub-allotments.

Annual Appropriations – Also called fiscal year or one-year appropriations, are made for a specified fiscal year (October 1 – September 30) and are available for obligation only during the fiscal year for which they are appropriated. All appropriations are presumed to be annual appropriations unless the appropriation act expressly provides otherwise.

Antideficiency Act – Federal law that prohibits the making of expenditures or the incurring of obligations in advance of an appropriation; prohibits the incurring of obligations or the making of expenditures in excess of amounts available in appropriation or fund accounts unless specifically authorized by law (31 U.S.C. § 1341(a)); prohibits the acceptance of voluntary or personal services unless authorized by law (31 U.S.C. § 1342); requires the Office of Management and Budget (OMB), via delegation from the President, to apportion appropriated funds and other budgetary resources for all executive branch agencies (31 U.S.C. § 1512); requires a system of administrative controls within each agency (see 31 U.S.C. § 1514 for the administrative divisions established); prohibits incurring any obligation or making any expenditure in excess of an apportionment or reappropriation or in excess of other subdivisions established pursuant to sections 1513 and 1514 of title 31 of the United States Code (31 U.S.C. § 1517); and specifies penalties for deficiencies.

Apportionments – Distributions made by OMB of amounts available for obligation in an appropriation or fund account into amounts available for specified time periods, programs, activities, projects, objects, or any combination of these. The apportioned amount limits the obligations that may be incurred. An apportionment may be further subdivided by an agency into allotments, sub-allotments, allowances, sub-allowances, and allocations.

Apportionment and Reappropriation Schedule (SF 132) – The SF 132 is a form used by Federal Agencies to seek apportionment authority from OMB; it typically limits the obligations VA may incur for specified time periods, programs, activities, projects, objects, or any combination thereof. An apportionment is legally binding, and obligations and expenditures that exceed an apportionment are a violation of, and are subject to reporting under, the Anti-deficiency Act. It contains two general sections: Budgetary Resources and Application of Budgetary Resources. Apportionments must be submitted every year for OMB approval for all multi-year or no-year Treasury Appropriation Fund Symbol (TAFS), unless exempt from apportionment. OMB only apportions TAFS, in the unexpired phase. Expired funds are exempt from apportionment.

Appropriation Act – A statute that generally provides legal authority for Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. An appropriation act fulfills the requirement of Article I, Section 9, of the U.S. Constitution, which provides that “no money shall be drawn from the Treasury, but in consequence of appropriations made by law.” Under the rules of both houses, an appropriation act should follow enactment of authorizing legislation.

Appropriation Fund Account – An appropriation account encompasses several activities or projects and may be subject to restrictions or conditions applicable to only the account, the appropriation act, titles within an appropriation act, other appropriation acts or the Government as a whole.

Budget – A detailed plan of anticipated revenues and expenditures during an accounting period. An agency's plans for spending funds when Congress passes laws providing budget authority.

Budget Authority – The authority provided by law to incur financial obligations that will result in outlays. This definition is the same as the one contained in section 3(2) of the Congressional Budget and Impoundment Control Act of 1974, which the Congress uses in the congressional budget process. You violate the law if you enter into contracts, issue purchase orders, hire employees, or otherwise obligate the Government to make spend the money Congress has given it to carry out the objectives of its program legislation in accordance with fiscal statutes and appropriations, while at the same time beginning preparation for the next budget.

Budget Formulation – A multi-phase process of budget development, justification and decision making that culminates with the enactment of an appropriations bill.

Budgetary Account – An account that reflects budgetary operations and conditions, such as estimated revenues, appropriations, and obligations. Budgetary accounts are used to record all transactions within the budget.

Budgetary Resources – Amounts available to incur obligations in a given year. Budgetary resources consist of new budget authority and unobligated balances of budget authority provided in previous years.

Continuing Resolution (CR) – An appropriation act that provides budget authority for federal agencies, specific activities, or both, to continue in operation when Congress and the President have not completed action on the regular appropriation acts by the beginning of the fiscal year. A continuing resolution is passed by both houses of Congress, signed into law by the President and may be enacted for the full year, up to a specified date or until regular appropriations are enacted. It usually specifies a maximum rate at which the obligations may be incurred, based on levels specified in the resolution.

Expenditure Account – Expenditure accounts are used to incur obligations and make outlays.

Expenditure Transfers – Transfers between appropriation and fund accounts used when the transaction relates to the purchase of goods and services or otherwise benefits the transferring account. Expenditure transfers are recorded as obligations/outlays in the transferring account and an offsetting collection in the receiving account if the transaction relates to the purchase of goods or services, or otherwise benefits the transferring account. If the receiving account is a general fund appropriation account or revolving fund account, the offsetting collection is credited to the appropriation or fund account. If the receiving account is a special fund or trust account, the offsetting collection is usually credited to a receipt account of the fund.

Expired Account – An appropriation fund account for which authority to incur new obligations has expired but is available for recording, adjusting, and liquidating open or unliquidated obligations properly chargeable to the original appropriation.

Fiscal Year – The Government's accounting period. It begins on October 1 and ends on September 30 and is designated by the calendar year in which it ends.

Funds from Dedicated Collections – Funds financed by specifically identified revenues, provided to the government by non-federal sources, often supplemented by other financing sources, which remain available over time and meet the three criteria described in the SFFAS No. 27, paragraph 11. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits or purposes and will be accounted for separately from the Government's general revenues. At least one source of funds external to the federal government must exist for a fund to qualify as a fund from dedicated collections.

General Fund Expenditure Account – An appropriation account established to record amounts appropriated by law for the general support of Federal Government activities and the subsequent expenditure of these funds. It includes spending from both annual and permanent appropriations.

General Fund Receipt Account – A receipt account credited with all collections that are not earmarked by law for another account for a specific purpose. These collections are presented in the President's budget as either governmental (budget) receipts or offsetting receipts. These include taxes, customs duties, and miscellaneous receipts.

Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) – A Treasury operated Government-wide web-based accounting system used by Federal agencies to submit both budgetary and proprietary financial data.

Multiple Year Appropriation – An appropriation that is available for obligation for a definite period in excess of one fiscal year.

No-Year Appropriation – An appropriation that is available for obligation without a fiscal year limitation.

Non-budgetary Accounts – Accounts of the Government that do not belong in the budget because they do not represent net budget authority or outlays, but rather are a means of financing (such as deposit funds, direct loan, and loan guarantee financing accounts, and seigniorage).

Non-expenditure Transfer (NET) – A transaction that does not represent payment for goods and services but serves only to adjust amounts available in accounts. NETs do not appear in Treasury publications or in budget documents as receipts or expenditures, and therefore, do not affect the budget surplus or deficit.

Obligation – A legally binding agreement that will result in outlays, immediately or in the future. An obligation is a legal liability of the Government against an available appropriation.

Off-budget – Transactions of the Federal Government that would be treated as budgetary had Congress not designated them by statute as "off-budget." The term is sometimes used more broadly to refer to the transactions of private enterprises that were established and sponsored by the Government, most especially "Government sponsored enterprises" such as the Federal Home Loan Banks.

On-budget – Transactions of the Federal Government included within the budget, refers to all budgetary transactions other than those designated as off-budget.

Outlay – A payment to liquidate an obligation (other than the repayment of debt principal or other disbursements that are "means of financing" transactions). Outlays generally are equal to cash disbursements but also are recorded for cash-equivalent transactions, such as the issuance of debentures to pay insurance claims, and in a few cases are recorded on an accrual basis such as interest on public issues of the public debt. Outlays are the measure of Government spending.

Proprietary Account – An account used to recognize and track assets, liabilities, net position accounts, revenues and expenses.

Purpose Statute – Provides that agencies shall apply appropriations only to the objects for which the appropriations were made, except as otherwise provided by law. 31 U.S.C. § 1301(a). There must exist a logical relationship between the expenditure and the appropriation, it must not be prohibited, and the expenditure must not be provided for in another appropriation.

Receipt Account – Receipt accounts are classified as governmental or budget, proprietary, and intra-governmental accounts. Governmental or budget receipts arise from the sovereign and regulatory powers unique to government. Proprietary receipts are derived from market-oriented or business-like activities. Intragovernmental receipts are payments from one government account to another.

Reprogramming – Shifting funds within an appropriation or fund account to use them for purposes other than those contemplated at the time of appropriation; it is the shifting of funds from one budget object class to another within an appropriation or from one program activity to another.

Rescission – Legislation enacted by Congress that cancels the availability of budget authority previously enacted before the authority would otherwise expire.

Sub-allotments – Subdivision of allotments.

Sub-allowances – Subdivision of allowances.

Time – The legal period of an appropriation's availability.

Transfer Authority – Shifting of all or part of the budget authority in one appropriation or fund account to another account. Agencies may transfer budget authority only as specifically authorized by law. The nature of the transfer determines whether the transaction is treated as an expenditure or a non-expenditure transfer.

Treasury Account Symbol (TAS) – An identification code assigned by Treasury, in collaboration with OMB and VA, to an individual appropriation, receipt, or other fund account.

Treasury Appropriation Fund Symbol (TAFS) – Refers to an account identification code assigned by the Department of Treasury to individual appropriation, receipt, or other fund accounts. All financial transactions of the federal government are classified by TAS for reporting to the Department of Treasury and OMB. A TAS includes all the component pieces of Treasury Appropriation Fund Symbol, plus any sub-accounts established by Treasury.

Unexpired Account – An appropriation fund account available for incurring new obligations.

Warrant – Official documents issued by the Secretary of the Treasury, pursuant to law, establishing the amount of appropriations approved by Congress that can be obligated and disbursed.

0204 Roles and Responsibilities

Under Secretaries, Assistant Secretaries, Other Key Officials, and Financial Officials are responsible for ensuring compliance with the policies set forth in this chapter.

Office of General Counsel (OGC) is responsible for providing legal advice to safeguard VA and to ensure VA follows appropriation law and other statutory requirements.

Administration and Staff Offices are responsible for all aspects of budget formulation and execution, establishment of appropriate controls to ensure funds are used in accordance with appropriation and other legal requirements, and for the monitoring, tracking, and reporting of financial activities in accordance with all laws, regulations and guidance issued by control agencies.

Office of Budget (OB) is responsible for the formulation, preparation, and justification of the Department's annual budget request. OB, in coordination with other offices, provides guidance and support to the Administrations and Staff Offices on matters relating to budget formulation and execution. OB serves as the primary liaison with OMB and relevant congressional committees during the formulation process, defending and promoting VA's program plans and budget estimates before examiners and committee staff. OB is also responsible for obtaining apportionments from OMB and issuing Financial Management Allowances and Transfer of Disbursing Authority documents which authorize allotments from the Department to administrations, agencies and staff offices to establish fund control points in VA's accounting system.

Office of Financial Reporting (OFR) is responsible for assisting with the yearly processing of Treasury warrant transactions, beginning VA's budget allocation process and for distributing warrants to VA Administration and Staff Offices. OFR is also responsible for processing Non-Expenditure Transfers in Treasury's Central Accounting Reporting System (CARS) and for closing miscellaneous and non-budgetary funds.

Office of Financial Policy (OFP) is responsible for the establishment of new TAS/TAFS with Treasury.

Financial Services Center (FSC) is responsible for posting high level budget transactions (includes recording warrants) in VA's financial system and for submitting and certifying financial data through GTAS.

0205 Policies

020501 General Policies

- A. VA will prepare and submit required budget materials in accordance with OMB Circular A-11, which includes guidance applicable to establishing and controlling VA's authorized level of budgetary resources including:
- The Budget and Accounting Act of 1921, as codified in Title 31 of the U.S. Code, which established the statutory basis for an executive budget process;
 - The Budget and Accounting Procedures Act of 1950, which requires executive agencies to provide reports and information on their financial condition to the Secretary of the Treasury; and
 - The Congressional Budget and Impoundment Control Act of 1974, as amended by the Omnibus Budget and Reconciliation Act of 1990, which established the statutory basis for the congressional budget process and provided for the annual adoption of a concurrent resolution on the budget as a mechanism for facilitating congressional budgetary decision making.

- B. VA will adhere to guidelines issued by the Government Accountability Office's (GAO's) Principles of Federal Appropriations Law (Red Book) and the Department of Treasury's Treasury Financial Manual (TFM) for proper control of budget authority.
- C. VA will adhere to the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010 (GPRAMA) by preparing annual performance plans that includes performance-based budgeting, along with the annual budget request and preparing annual performance reports to provide information on VA's progress towards achieving its strategic goals and objectives as required by OMB Circular A-11.
- D. VA's budget cycle will include budget formulation, congressional action, budget execution, and audit and review as required by OMB Circular A-11.
- E. VA will receive funding approval after Congress enacts an appropriation or a CR.
- F. VA's accounting system will be used to record, track, monitor, and report on budgetary and proprietary transactions.

020502 Budget Formulation and Transmittal

- A. VA's budget formulation process and creation of the annual budget request submitted to OMB and Congress will be informed by VA's strategic plan, management decisions, and analytics.
- B. OB will develop and implement a schedule to manage the budget cycle to meet the requirements of Presidential management mandates. OB will distribute the budget cycle schedule and issue a Technical Call Memo providing guidance on functionality, process timelines, and a Formulation Module User Guide by March 31 of each year, or other appropriate date.
- C. OB will provide a format for the Administrations to provide their budget requests. The budget request format will define the structure, dimensional content, performance measures, time periods, and stages for associated budget requests.
- D. Administrations and Staff Offices will submit budget requests in accordance with the budget cycle schedule and OB guidance.
- E. Budget requests submitted by the Administrations and Staff Offices will identify needed funding at the program level to support current operations, projects, activities, and future plans.

- F. VA's budget development process under the Veterans Health Care Budget Reform and Transparency Act of 2009 (P.L. 111-81) requires VA to submit its medical care budget for two years in each Budget submission (the fiscal year for which the budget is submitted and detailed estimates of the funds necessary for VA medical care accounts for the following fiscal year). This allows the Administration to review the enacted advance appropriations during the development of the next budget and ensures that VHA has funds available in fiscal years when the appropriation bills are not signed on or before October 1.
- G. Administration and Staff Office approved budget requests will be submitted to OB for review, approval, and consolidation into the Department level budget request which will be submitted to OMB.
- H. VA and OMB will communicate throughout the formulation of the budget request on items such as revenue estimates and economic outlook projections from Treasury, the Council of Economic Advisers, and the Congressional Budget Office (CBO).
- I. OMB will review the budget request from OB and provide feedback. VA will address OMB's comments and concerns and submit a revised budget request to OMB for review and approval.
- J. After VA's budget request is approved by OMB, OB will create the Congressional Budget Justification (CBJ), which will be sent to Congress for review. OB will track Congressional markup and scoring details on the proposed budget and use that information to create a revised budget for resubmission or a final approved budget plan.

020503 Appropriations

- A. After Congress passes the annual appropriation act and the President signs the bill, OMB apportions funds made available in the annual appropriations process and other available funds for VA to spend.
- B. In accordance with TFM Volume 1 Part 2, Chapter 1500, VA will use a separate account for each appropriation (fund) when required by statute. For example, 38 U.S.C. §§ 8301-8527 provides the authorizing language and requirements for VHA fund 8180, General Post Fund and 38 U.S.C. § 2407 provides the authorizing language and requirements for NCA fund 8129, Cemetery Gift Fund.
- C. VA's accounts will be listed in the Federal Account Symbols and Titles (FAST Book), which contains receipt, appropriation, and other fund account symbols and titles assigned by Treasury to account for and report on program activities under the uses of appropriated funds.

- D. VA's unexpended balances, both obligated and unobligated, retain limited availability for five fiscal years following the expiration of the period for which the appropriation was made. The five-year period allows for payment of obligations incurred prior to the accounts expiration and for adjusting obligations that were previously recorded or unrecorded.
- E. VA will close annual and multi-year appropriation accounts at the end of the fifth year following the expiration of the period for which the appropriation was made and will cancel any remaining balances.
- F. VA will close no-year appropriation accounts only if the head of the agency, or the President determines that the purpose for which the appropriation was made has been carried out and no disbursement has been made against the appropriation for two consecutive fiscal years.
- G. OB will document, in VA's accounting system, the impact on appropriation request guidance received from the White House, Congress, OMB, and VA Leadership.

020504 Apportionment Requests, Operating and Spending Plans

- A. Upon approval of the final budget by Congress, OB prepares apportionment requests by using Standard Form (SF)-132, Apportionment and Reapportionment Schedule, for appropriations and anticipated reimbursements. OB conducts an internal review and approval of the SF-132 forms. Once the requests are approved, they are submitted to OMB for review and approval.
- B. VA will submit apportionment requests in accordance with OMB Circular A-11.
- C. Once OMB approves the apportionment request, funds are available for obligation and VA must execute programs as apportioned and in accordance with all applicable laws.
- D. OB will establish the operating and spending plan file layouts that will be used by the Administrations and Staff Offices to develop their operating and spending plans.
- E. Once the operating and spending plans are developed and approved by the Administrations and Staff Offices, they will be sent to OB for consolidation and inclusion in VA's final operating plan.

020505 Continuing Resolution

- A. If Congress does not approve VA's appropriations bill by the beginning of the fiscal year, a continuing resolution (CR) is often enacted to provide continuing funds for part of a fiscal year or for a full fiscal year. If enacted, VA will operate under a CR, which makes amounts available subject to the same terms and conditions specified in the enacted appropriations acts from the prior fiscal year unless otherwise stated in the statutory text.
- B. When VA is required to operate under the provisions of a CR, the Office of Budget will submit an operating and spending plan to OMB based on VA's prior year spending.
- C. OMB will then automatically apportion an amount to VA for a specific length of time pursuant to the current OMB CR Bulletin, which provides guidance on how to execute the CR.
- D. Once a full-year appropriations Act is enacted for VA, the automatic apportionment provided by the OMB CR Bulletin is no longer in effect; however, the amounts apportioned remain in effect even if a full year appropriation is enacted.

020506 Processing Warrants

- A. After passage of VA's appropriation bill by Congress, a Treasury representative prepares and issues FS Form 6200: Department of the Treasury Appropriation Warrant via the Central Accounting Reporting System (CARS) Agency Transaction Module (ATM) Appropriation Warrant Application. The Appropriation Warrant issued by Treasury is the official document establishing the amount and period of availability of funds VA will be authorized to spend from the General Fund of the U.S. Government.
- B. VA will use the CARS ATM to access and download Treasury warrant information.
- C. For appropriations that do not require a Treasury warrant, VA may enter an appropriation budget to allow for receipt of funds. Upon receipt of the SF-132, obligations can be incurred against current year Appropriations (even if this is prior to receipt of the warrant).
- D. When Rescissions and Advance Appropriations are written into the annual appropriations act, OFR will request warrants by letter and review the appropriations act to verify their amounts and details. Rescissions vary by fund and permanently reduce budget authority previously provided.
- E. OB will compare Treasury warrants with the apportionment received from OMB to verify that the documents agree and FSC will record the warrants in VA's accounting system.

- F. OB will review the appropriation warrant and compare it to the annual appropriations act for Non-expenditure Transfers (NETs). OB will submit a NET request to OFR who will verify the request is authorized by the appropriation law, prepare and submit the NET transactions in CARS to make increases and decreases between appropriations, and notify OB and FSC when the request is complete.

020507 Budget Execution and Control

- A. To control spending in the execution phase, OMB apportions VA amounts available for obligation in an appropriation or fund account. Refer to VA Financial Policy Volume II, Chapter 5 – Obligations Policy for more information on obligations.
- B. VA will track the flow of budgetary resources from the appropriation through the apportionment, allotment, allowance, obligation, and to the outlay of cash.
- C. VA will exercise funds control over all funds, including revolving funds, management funds, and trust funds that may not be subject to apportionment.
- D. VA will establish at a minimum, four levels of reporting for funds control: appropriation, apportionment, allotment, and sub-allotment levels. Refer to VA Financial Policy Volume II, Chapter 3 – VA Fund Control for more information.
- E. OB and the Administrations will compare actual spending to their operating and spending plans to manage the performance of their administrative organizations.

020508 Reprogramming and Transfers

- A. In accordance with OMB Circular A-11, and restrictions in the appropriations act, VA may reprogram funds within an appropriation or fund account to adapt to changing circumstances and meet its responsibilities, provided VA adheres the limitations and notification requirements of the appropriations act.
- B. In accordance with OMB Circular A-11, and restrictions in the appropriations act, VA may also transfer funds between an appropriation or fund account to adapt to changing circumstances and meet its responsibilities, provided VA adheres the limitations and notification requirements of the appropriations act. Transfers generally require specific statutory authority.
- C. VA may reprogram funds within an account provided that the resulting obligations and expenditures are consistent with the purpose restrictions applicable to the appropriation and are not in violation of any other specific limitation or are otherwise prohibited.

- D. When reprogramming funds, VA will notify Congressional officials in accordance with the provisions of the applicable appropriations act. For example, VA's annual IT appropriation routinely requires that VA submit a request to the Committees on Appropriations before reprogramming amounts in excess of \$1,000,000.
- E. VA will notify Congress of a reprogramming action, if such action would have the effect of committing the agency to significant funding requirements in future years. Prior clearance with OMB must be arranged on all matters involving OMB policy guidance.

020509 Reporting of Budget Execution and Budgetary Resources

- A. In accordance with OMB Circular A-11, VA will submit and certify financial data through GTAS to Treasury's Bureau of the Fiscal Service that fulfills the needs of the:
 - SF 133, Report on Budget Execution and Budgetary Resources, a quarterly report that contains information on the sources of budget authority and the status of budgetary resources by individual fund or appropriation;
 - Fiscal Service 2022 Year-end Closing Statement, an annual report that contains year-end fund resources, uses, and unobligated balances by individual appropriation or fund; and
 - Program and Financing Schedule in the President's Budget, which covers unexpired and expired accounts.
- B. VA will report on appropriated funds in accordance with OMB Circular A-136, Financial Reporting Requirements – Revised.

0206 Authorities and References

[31 U.S.C. Chapter 11, The Budget and Fiscal, Budget, and Program Information](#)

[31 U.S.C. § 1341, Limitations on Expending and Obligating Amounts \(ADA\)](#)

[31 U.S.C. § 1342, Limitations on Voluntary Services \(ADA\)](#)

[31 U.S.C. § 1349, Adverse Personnel Actions \(ADA\)](#)

[31 U.S.C. § 1350, Criminal Penalty \(ADA\)](#)

[31 U.S.C. § 1351, Reports on Violations \(ADA\)](#)

[31 U.S.C. Chapter 15, Appropriation Accounting](#)

[31 U.S.C. Chapter 33, Depositing, Keeping, and Paying Money](#)

[31 U.S.C. § 3511, Prescribing Accounting Requirements and Developing Accounting Systems](#)

[31 U.S.C. § 3512, Executive Agency Accounting and Other Financial Management Reports and Plans](#)

[31 U.S.C. § 3513, Financial Reporting and Accounting System](#)

[31 U.S.C. § 3524, Auditing Expenditures Approved Without Vouchers](#)

[38 U.S.C. § 2407, Authority to Accept and Maintain Suitable Memorials](#)

[38 U.S.C. § 8301, Authority to Accept Gifts, Devises, and Bequests](#)

[Chief Financial Officers \(CFO\) Act of 1990 \(31 U.S.C. Chapter 9, PL 101-576\)](#)

[Department of the Treasury, FAST Book](#)

[Department of the Treasury, Treasury Financial Manual \(TFM\)](#)

[GAO's Principles of Federal Appropriations Law, Chapter 2: The Legal Framework](#)

[GAO Report to U.S. House of Representatives, Budget Issues: Reprogramming of Federal Air Marshal Service Funds in Fiscal Year 2003, dated March 31, 2004](#)

[GAO Report: Commodity Futures Trading Commission--Reprogramming Notification, dated January 23, 2013](#)

[Glossary of Terms Used in the Federal Budget Process, GAO, September 2005](#)

[Government Management Reform Act \(GMRA\) of 1994](#)

[Government Performance and Results Act of 1993 \(GPRA\), P.L. 103-62](#)

[GPRA Modernization Act of 2010 \(GPRAMA\), P.L. 111-352](#)

[Statement of Federal Financial Accounting Standards \(SFFAS\) 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting](#)

[OMB Circular A-11, Preparation, Submission and Execution of the Budget](#)

[OMB Circular A-136, Financial Reporting Requirements – Revised](#)

[VA Financial Policy Volume I, Chapter 11 – Intragovernmental Transactions](#)

[VA Financial Policy Volume II, Chapter 2F – Funds from Dedicated Collections](#)

[VA Financial Policy Volume II Chapter 2I – Major Construction Working Reserves](#)

[VA Financial Policy Volume II, Chapter 3 – VA Fund Control](#)

[VA Financial Policy Volume II, Chapter 5 – Obligations Policy](#)

[VA Financial Policy Volume II, Chapter 9 – Prior Year Recoveries](#)

0207 Rescissions

Volume II, Chapter 2 – Budget Cycle and Fund Symbols, May 2022.

0208 Questions

Questions concerning this financial policy should be directed to the following points of contact:

VHA	VHA Financial Policy (Outlook)
VHA	VAFSC Nationwide Accounting (Outlook)
VBA	VAVBAWAS/CO/FINREP (Outlook)
VBA	VAVBAWAS/CO/OPERATIONS (Outlook)
NCA	NCA Financial Policy Group (Outlook)
NCA	NCA Budget Service (Outlook)
All Others	OFP Accounting Policy (Outlook)

Appendix A: History of Revisions

The previous policy versions prior to this update were in a different numerical and sequential format. Sections have been moved, revised, and removed in the updated version. Contact the Office of Financial Policy for specific questions on the history of revisions to this policy, or to obtain copies of archived versions.

Section	Revision	Office	Reason for Change	Effective Date
020202	Added details around the budget formulation process	FMBT	To provide clarity as to O/B's role and requirements with iFAMS	March 2018
020403	Clarified role regarding budget requests	FMBT	To provide additional clarity	March 2018
020202	Added Budget Fomation Submission policy	OFP (047G)	New financial system	March 2018
0204 Roles and Responsibilities	Changed the title of the Management and Financial Reporting Service to Financial Reporting Service	OFP (047G)	Organizational name change	March 2018
Appendix B	Updated VA Funds list with current Treasury and FMS entries	OFP (047G)	Newly established and updated funds	March 2018
Appendix B	Added Funds: 0140 Medical Community Care; 0172 Veterans Choice Fund; and 1122 Board of Veterans Appeals'	VHA	Updated various funds	December 2016
Appendix B	Removed Fund: 6050 Employees Payroll Allotment Account, US Savings Bonds	VHA	Updated various funds	December 2016
Appendix B	Updated fund availability for Funds 0101 Compensation and Pensions Recovery Act and 1120 Native American Veteran Housing Loan Program Account	VHA	Updated various funds	December 2016

Section	Revision	Office	Reason for Change	Effective Date
0201 Overview	Included information from original Volume II Chapter 1, <i>General Information</i> , 0101 Overview	OFP	General policy updates	September 2012
0202 Policies	Included information from original Volume II Chapter 1, <i>General Information</i> , 0101 Overview	OFP	General policy updates	September 2012
0202 Policies	Deleted section Types of Obligations and included in Volume II Chapter 5, <i>Obligation Policy</i> (revised)	OFP	General policy updates	September 2012
020205 Allotments and Sub-allotments	Added sentence to identify allowance/sub-allowance distribution of funds	OFP	General policy updates	September 2012
020207 Receipt/Expense Accounts	Changed FY to 2-digit per TFM guidance	OFP	General policy updates	September 2012
020209 Availability of Funds	Clarified process when expired funds no longer available	OFP	General policy updates	September 2012
020501 Apportionments	Included additional information for apportionment process	OFP	General policy updates	September 2012
020507 FACTS II Reporting	Updated reported requirements in accordance with OMB Circular A-11, <i>Preparation, Submission, Execution of the Budget</i>	OFP	General policy updates	September 2012
Appendix A	Clarified trust fund receipt account and included Treasury Financial Manual reference	OFP	General policy updates	September 2012

Appendix B: VA Fund Accounts

- A. Accounts in the President's Budget. All budget and off-budget accounts are classified as being either expenditure or receipt (including offsetting receipt) accounts. Budget and off-budget transactions fall into two fund groups: (1) Federal Funds (general and special) and (2) Trust Funds. Off-budget transactions are those that should be in the budget, based on budgeting concepts, but are excluded by law, e.g., Social Security trust fund receipts and disbursements are excluded from budgets submitted by the President or passed by Congress by Section 13301 of Public Law 101-508.
- B. Federal funds include accounts composed of monies collected and spent by the federal government other than those designated as Trust Funds. Federal fund accounts include the following, an agency designation (e.g., 36 for VA) a period of availability (e.g., one-year, multi-year) and four digits indicating the type of account as depicted below:
1. General Fund Accounts. (0000-3899)
 - a. General Fund Receipt Account is a receipt account credited with all collections that are not classified as dedicated collections as defined by law for a specific purpose. These collections are presented in the Budget of the United States Government as either governmental (budget) receipts or offsetting receipts. Governmental receipts represent collections from the public based on the government's exercise of sovereign powers. Total governmental receipts are compared with total outlays in calculating the budget surplus or deficit. Offsetting receipts are treated as reductions in budget authority and outlays. See the TFM, Volume 1, Part 2, Chapter 1500.
 - b. General Fund Expenditure Account is an appropriation account established to record amounts appropriated by law for the general support of Federal Government activities and the subsequent expenditure of these funds. It includes spending for both annual and permanent appropriations. Amounts available under these appropriations for specific purposes are restricted by various limitations.
 2. Public Enterprise Revolving Fund Accounts (4000-4499) are expenditure accounts authorized by law to be credited with offsetting collections, primarily from the public, that are generated by and earmarked to finance a continuing cycle of business-type operations. Such funds may be financed in part from appropriations.
 3. Intragovernmental Fund Accounts (4500-4999) are expenditure accounts authorized by law to facilitate financing transactions primarily within and between Federal agencies on a revolving fund basis.

4. Special Fund Accounts. (5000-5999)

- a. Special Fund Receipt Account is a receipt account credited with receipts from specific sources collected by law for specific purposes but included in the Federal funds group rather than classified as trust fund collections since the collections are not generated from a continuing cycle of business-type operations. At the point of collection, these receipts are available immediately or unavailable for expenditures depending upon statutory requirements. These collections are presented in the Budget of the United States Government as either governmental (budget) receipts or offsetting receipts.
 - b. Special Fund Expenditure Account is an appropriation account established to record appropriations, obligations, and outlays financed by the proceeds of special fund receipts.
- C. Trust Fund Accounts (8000-8999) include accounts designated as "trust funds" by law or terms of a trust agreement; they may be on-budget or off-budget. Refer to VA Financial Policy Volume II, Chapter 2F – Funds from Dedicated Collections, for additional information.
1. Trust Fund Receipt Account is an account used to record receipts held in trust in accordance with an agreement or statute. Pursuant to law, these receipts are either available immediately as an appropriation to a single agency (without further congressional action) or unavailable for expenditure. Per TFM guidance, Volume I Part 2, Chapter 1500, Available Receipts.
 2. Trust Fund Expenditure Account is established to record amounts appropriated from trust fund receipts to be expended in carrying out specific purposes or programs according to the terms of a trust agreement or statute.
 3. Trust Revolving Fund Account is a combined receipt and expenditure account used when the trust corpus (principal) is established to perform a business-type operation.

Accounts for Purposes Other than Budget Presentation

- A. Deposit Fund Accounts (6000-6999) are non-budgetary accounts established to receive and expend funds pending a determination of their disposition and funds for which the Government is acting solely as a banker, fiscal agent, or custodian. Deposit fund balances are accounted for as liabilities of the Federal Government.
- B. Clearing and Default Accounts (3800-3899) are non-budgetary accounts set up to temporarily hold unidentifiable general, special, or trust fund collections that belong to the federal government until they are classified to the proper receipt or expenditure account by the receiving entity.

- C. Custodial Accounts (3600-3699) are new as of fiscal year 2019 and are a subset of a type of clearing account for custodial collections for a TAS other than the General Fund of the U.S. Government. An "F" preceding the last four digits of a fund's TAS identifies these accounts. Custodial Clearing accounts temporarily hold funds collected as well as account for accruals and transfers related to funds collected on behalf of a TAS other than the General Fund of the U.S. Government.
- D. Allocation accounts are established to receive and disburse allocations. Such allocations and transfers are not adjustments to budget authority or balances of budget authority. Rather, the transactions and any adjustments therein are treated as non-expenditure transfers at the time the allocation is made.

Credit Reform Accounts

- A. Title V of Public Law 101-508, dated November 5, 1990, known as the Federal Credit Reform Act of 1990, was enacted to:
- More accurately measure the costs of Federal credit programs;
 - Place the cost of credit programs on a budgetary basis equivalent to other Federal spending;
 - Encourage the delivery of benefits in the form most appropriate to the needs of beneficiaries; and
 - Improve the allocation of resources among credit programs and between credit and other spending programs.
- B. The Federal Credit Reform Act requires that the net present value of the estimated long-term cost to the Government of new direct loans and loan guarantees (the credit subsidy cost) be financed from new budget authority and be recorded as budget outlays at the time the direct or guaranteed loans are disbursed. In turn, it authorizes the creation of non-budgetary financing accounts to receive this subsidy cost payment. The accounts used in credit reform accounting are of three types:
1. Credit Program Account is a budget account into which an appropriation to cover the cost of a direct loan or loan guarantee program is made and from which such cost is disbursed to the financing account.
 2. Financing Account is the non-budget account or accounts associated with each credit program account that holds balances, receives the cost payment from the credit program account, and includes all other cash flows to and from the Government resulting from direct loan obligations or loan guarantee commitments made on or after October 1, 1991.
 3. Liquidating Account is a budget account that includes all cash flows to and from the Government resulting from direct loan obligations or loan guarantee commitments made prior to October 1, 1991

Appendix C: VA Funds and Availability by Administration

The following are VA funds maintained by Treasury. These accounts are active in the Treasury system for VA appropriation activity. Funds are subject to change based on the Appropriation Act and other regulatory legislature. The funds are listed based upon their program functions. The categorization of these funds may differ for reporting purposes. Refer to the Treasury FAST Book for regulatory references.

Veterans Health Administration

Fund	Title	No-Year	Current Year	Multi-Year	Misc/Non Approp
0131	Emergency Department of Veterans Affairs Employee Leave Fund			X	
0140	Medical Community Care	X	X	X	
0152	Expenses, Medical Support and Compliance	X	X	X	
0160	Expenses, Medical Services	X	X	X	
0161	Medical and Prosthetic Research	X		X	
0162	Medical Facilities	X	X	X	
0165	DOD-VA Health Care Sharing Incentive Fund	X			
0169	Joint DOD/VA Medical Facility Demonstration Fund	X	X	X	
0172	Veterans Choice Fund	X			
0173	Veterans Medical Care and Health Fund			X	
0181	Grants for Construction of State Extended Care Facilities	X		X	
4014	Canteen Service Revolving Fund	X		X	
5287	Medical Care Collections Fund	X			
6020	Personal Funds of Patients				X
8180	General Post Fund, National Homes	X			

National Cemetery Administration

Fund	Title	No-Year	Current Year	Multi-Year	Misc/Non Approp
0129	National Cemetery Administration	X	X	X	
0183	Grants for the Construction of State Veterans Cemeteries	X			
5392	National Cemetery Administration Facilities Operation Fund	X			
8129	Department of Veterans Affairs Cemetery Gift Fund	X			

Veterans Benefits Administration

Fund	Title	No-Year	Current Year	Multi-Year	Misc/Non Approp
0102	Compensation and Pensions	X	X		
0120	Veterans Insurance and Indemnities	X			
0128	Guaranteed Transitional Housing Loans for Homeless Veterans Program Account	X			
0137	Readjustment Benefits	X			
0151	General Operating Expenses	X	X	X	
1114	Vocational Rehabilitation Loans Program Account		X		
1119	Veterans Housing Benefit Program Fund Program Account	X	X		
1120	Native American Veteran Housing Loan Program Account	X	X		
1121	Filipino Veterans Equity Compensation Fund, Benefits Program	X			
2473	Contributions from Military Personnel, Veterans Administration Educational Assistance Act of 1984				X
2733	Guaranty and Indemnity Direct Loan Finance, Downward Reestimates of Subsidies				X
2751	Native American Veteran's Housing Loans				X
2755	Veterans Housing Benefit Loan Program, Negative Subsidies				X
2767	Vocational Rehabilitation and Employment Direct Loan Financing, Downward Reestimates of Subsidies				X

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Fund	Title	No-Year	Current Year	Multi-Year	Misc/Non Approp
2814	Other Repayments of Investments and Recoveries				X
4009	Servicemen's Group Life Insurance Fund	X			
4010	Veterans Reopened Insurance Fund	X			
4012	Service-Disabled Veterans Insurance Fund	X			
4025	Veterans Housing Benefit Program Fund, Liquidating Account	X			
4112	Vocational Rehabilitation Direct Loan Financing Account	X			
4124	Veterans Housing Benefit Program Fund, Loan Sale Securities, Guaranteed Loan Financing Account	X			
4127	Veterans Housing Benefit Program Fund Direct Loan Financing Account	X			
4129	Veterans Housing Benefit Program Fund Guaranteed Loan Financing Account	X			
4130	Native American Veteran Housing Direct Loan Financing Account	X			
4258	Guaranteed Transitional Housing Loans for Homeless Veterans Guaranteed Loan Financing Account	X			
8132	National Service Life Insurance Fund	X			
8133	Post-Vietnam Era Veterans Education Account	X			
8150	United States Government Life Insurance Fund	X			
8455	Veterans Special Life Insurance Fund, Trust Revolving Fund	X			

VA (All Other)

Fund	Title	No-Year	Current Year	Multi-Year	Misc/Non Approp
0110	Construction, Major Projects	X		X	
0111	Construction, Minor Projects	X		X	
0142	General Administration	X	X	X	
0167	Information Technology Systems	X	X	X	
0170	Office of Inspector General	X	X	X	

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Fund	Title	No-Year	Current Year	Multi-Year	Misc/Non Approp
0869	Fees for Legal and Judicial Services, Not Otherwise Classified				X
1060	Forfeitures of Unclaimed Money and Property				X
1099	Fines, Penalties, and Forfeitures, Not Otherwise Classified				X
1122	Board of Veterans Appeals		X	X	
1123	Veterans Electronic Health Care Record			X	
1124	Recurring Expenses Transformational Fund	X			
1130	Asset and Infrastructure Review Commission			X	
1435	General Fund Proprietary Interest, Not Otherwise Classified				X
3200	Collections of Receivables from Canceled Accounts				X
3220	General Fund Proprietary Receipts, Not Otherwise Classified				X
3241	Monies Derived from the General Fund Returned to the General Fund of the U.S. Treasury, Veterans Affairs				X
3500	Collections and/or Payments Default Account, Veterans Affairs				X
3502	IPAC Default, Veterans Affairs				X
3845	Proceeds of Sales, Personal Property (Suspense)				X
3875	Budget Clearing Account (Suspense)				X
3880	Unavailable Check Cancellations and Overpayments (Suspense)				X
3885	Undistributed Intragovernmental Payments				X
4018	Pershing Hall Revolving Fund	X			
4537	Supply Fund	X			
4539	Franchise Fund	X			
5014	Department of Veterans Affairs Medical-Care Cost Recovery Fund				X
5459	Capital Asset Fund				X
6275	Withheld State and Local Taxes	X			
6276	Other Federal Payroll Withholding, Allotments	X			
6278	All Other Payroll Withholdings	X			

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Fund	Title	No-Year	Current Year	Multi-Year	Misc/Non Approp
6279	Deductions from Veterans Benefits Payments	X			
6501	Small Escrow Amounts	X			
6505	Escrow Amounts, Departmental Administration, Veterans Affairs	X			
AMAF	FMS Assets and Miscellaneous Accounts Fund (For iFAMS, the AMAF will be indicated by appending "CA," C Fund for Assets, to the applicable fund code. For example, in iFAMS 0151CA is VBA's AMAFGE, General Operating Expense fund)				X

Appendix D: TAS/TAFS Requests Review Process

VA's Office of Budget (OB), prior to taking action to affect a change in or create a new Treasury Account Symbol (TAS)/Treasury Appropriation Fund Symbol (TAFS), will consult with examiners in the Office of Management and Budget (OMB) to ensure that potential changes comply with applicable laws or OMB guidance.

When a TAS/ TAFS must be created, suspended, discontinued or reactivated OB will complete the **Treasury Account Action Request Form** (See file below). OB will ensure that all applicable fields are populated (including the requester's digital signature) and forwarding the form in Outlook to the Office of Financial Policy (OFP) (047G) [VACO Alert OFP](#) for review and approval.

OFP will review to ensure the applicable fields have been completed accurately and verify by validating that the federal law or regulation (e.g., Public Law) supports the request for a change or creation of a TAS/TAFS. If the form has pertinent information missing or is not complete, OFP will contact OB and work with them to resolve any questionable issues. OFP will forward approved request forms via email to the Bureau of Fiscal Services, Budget and Appropriation Analysis Section (BAAS) Group at Bassgroup@fiscal.treasury.gov.

BAAS requires requests to be on the latest version of the request form. The requestor will refer to the instructions page to fill out the form correctly. All applicable fields of the request form must be completed. The BAAS Group will need 5 to 7 business days to review and process the request.

Treasury's BAAS Group will notify OFP when the request has been processed and approved. OFP will in-turn notify OB that the request has been approved. OB will take necessary actions (e.g., submit a fund request) to effect the required changes to VA's accounting system.

Bureau of the Fiscal Service Fiscal Accounting Treasury Account Action Request Form (PDF):



Treasury Account
Action Request Form